

EXHIBIT B



430 Park Avenue | Suite 2B | Highland Park, IL 60035

APRIL 27, 2017

STUART GRANT

GRANT & EISENHOFER P.A.
123 JUSTISON STREET, 7TH FLOOR
WILMINGTON, DELAWARE 19801

Re: *In re AOL Appraisal* Outstanding Invoices

Dear Stuart:

Attached to this letter is a final invoice for services provided by Coherent Economics on the AOL matter through trial. We have also completed our review of the projects undertaken as part of this engagement, and we are available to discuss any questions you have.

Coherent provided monthly invoices for our work throughout the course of the engagement. At no point did your firm raise any questions regarding either the tasks performed or the amounts invoiced. Just prior to trial in this matter, Coherent received assurance from your firm that all invoices then outstanding would be paid on March 15, 2017. That payment was never made.

Our engagement letter with your firm states that payment of Coherent's fees is not contingent on the opinions offered by the expert. Nor is it contingent on the results of the litigation. Nevertheless, when we spoke I offered a substantial discount on our outstanding invoices as a gesture of goodwill and settlement of any and all issues outstanding between our firms relating to our work, invoicing, or payments on the AOL engagement, conditional on prompt payment of the remaining amounts on all outstanding invoices.

I hope you will accept my offer. In any event, please let us know by May 5.

SINCERELY,

A handwritten signature in black ink, appearing to read 'Alan Frankel', written in a cursive style.

ALAN FRANKEL
PRESIDENT, COHERENT ECONOMICS, LLC